THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 12175 OF 2005

DATED: 17-10-2005

Between

A.G.K. Associates, D.No.50-27-17/4,

T.P.T. Colony, Visakhapatnam – 13.

..... PETITIONER

And

Commissioner of Commercial Taxes,

Andhra Pradesh, Hyderabad.

..... RESPONDENT

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 12175 OF 2004

ORDER: (per Sri B. Sudershan Reddy, J)

It is very well settled and needs no restatement at our hands that this Court in exercise of its jurisdiction under Article 226 of the Constitution of India would not undertake to adjudicate academic issues. No cause of action as such had arisen for the petitioner to question the impugned circular.

In the circumstances, it would be appropriate to dispose of this writ petition granting liberty to the petitioner to avail such remedies as may be available to it in law, in case, it becomes just and necessary for the petitioner to question the impugned circular. The petitioner is entitled to question the circular on such grounds as may be available to it in law including the grounds raised in this writ petition. The clarification or the stand taken by the Department in the counter affidavit would be of no consequence for deciding the issue as and when such an occasion arises and the same is required to be gone into in the appropriate proceedings to be initiated by the petitioner.

The Writ Petition is accordingly disposed of.

(B. Sudershan Reddy, J)

17..10..2005

(S. Ananda Reddy, J)

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